



Kansas Department of Labor
401 SW Topeka Blvd
Topeka, KS 66603-3182

Telephone - 785-296-5027 • www.dol.ks.gov • Fax - 785-291-3425

EMPLOYER'S NOTICE OF CHANGE

1. Employer Name and Address

Trade Name

Address

City, State, Zip+4

2. Account Number

3. Date of Change MM/DD/YYYY

4. Reason for Change Use a separate Notice of Change for each successor.

- ☐ A. Business in Kansas continues in operation without employment
☐ B. Business in Kansas suspended or entirely discontinued without successor
☐ C. Business in Kansas acquired in whole or part by successor(s)

5. Successor Identification

Trade Name

Owner/Partner/Principal Officer

Address

Daytime Telephone Number

City, State, Zip+4

Successor's Kansas UI Account Number or FEIN

Did the successor acquire or in any manner succeed to the following?

- ☐ YES ☐ *NO Substantially all of the employing enterprises, organization, trade or business. **OR**
☐ YES ☐ *NO Substantially all of the assets

* If NO, explain what portion the successor acquired and what portion you kept. Use additional sheets if required.

6. Organization with same principals as before, with the form changed to

- ☐ Individual (Sole Proprietor) ☐ Limited Partnership ☐ Corporation
☐ Partnership ☐ Limited Liability Partnership ☐ Limited Liability Company
☐ Other (Explain) _____

7. Was this a change only in partners?

- ☐ *YES ☐ NO
*If YES, indicate ☐ Withdrawal ☐ Addition ☐ Substitution ☐ Death of Partner

Former Partner's Name _____ New Partner's Name _____

We continue to report to IRS with the same FEIN ☐ YES ☐ NO FEIN _____

Signature/Name

Title

Date Signed

The Employment Security Law, KSA 44-703 et seq., provides that the experience rating account of the predecessor may be acquired by the successor whenever an employing unit acquires or in any manner succeeds, including, but not limited to buying, substantially all of the:

Employing Enterprises Those businesses locations with employment

Organization Employees or employee position(s) required to continue the business.

Trade or Business Clientele or customers that frequent the business. Or the goods or services provided. Or some combination. **OR**

Assets of an employer The assets considered are those items that are necessary to the normal operation of the business: real property, equipment, inventories, etc. If only a portion of the business was acquired, a description of the portions acquired and retained is required. Attach additional sheets for this explanation.

This Notice of Change cannot be used to terminate liability.

Completing the Employer's Notice of Change

1. Enter your registered name and address as it appears on your Quarterly Wage Report and Unemployment Tax Return, K-CNS 100.
2. Enter your unemployment insurance tax account number as it appears on the K-CNS 100. The account number is a six digit number, printed in the top right of the report.
3. Enter the date the change in your employer status occurred.
4. Indicate the type of change in your employer status. Mark only one: A, B, or C.
 - A. If your operation is continuing with no employees, or no money being paid for performing services, we will make your account inactive. Inactive accounts are not required to file a K-CNS 100, Quarterly Wage Report and Unemployment Tax Return. When you resume employment, you must notify us; your account will return to active. Accounts inactive for three or more years will be terminated.
 - B. If you suspended your operation or discontinued it without a successor, we will make your account inactive. When you resume the business or start another, you must notify us. Your account will return to active. Accounts that are inactive for three or more years will be terminated.
 - C. If your operation was acquired by a successor, your account will be terminated. In most cases, your experience rating factors, taxes, payrolls, and claims, will be transferred to your successor.
5. Identify the successor to your business. Enter the trade name, and principle officer, owner, or partner. Enter the address and daytime telephone numbers where we may call the successor. Enter the successor's Kansas unemployment account number, if known. Mark the YES or NO boxes for both questions, as appropriate.
6. Indicate if the form of the organization has changed. If the form did change, and the same individuals remain in control of the new organization, this change is characterized as a Mandatory Successorship by Kansas statute. For example: A sole proprietor incorporates and continues to operate the same enterprise. The experience rating factor transfer would be mandatory. The corporation would continue to pay unemployment taxes at the same rate as the sole proprietor. By statute, corporate officers are employees of the corporation. **The money paid to officers for service to the corporation must be reported as wages.**
7. Indicate if there was a change or substitution of partners. Enter the name(s) of the partner(s) that changed. Indicate if the partnership continues to use the same federal employer's tax ID number, FEIN. Enter the FEIN. Generally, if one of the original partners remains, we will note the new partners but make no change in the account. If IRS issued a new FEIN and wages have been reported under the new number, we can assign you a new Kansas unemployment tax number to assist with federal unemployment tax payment certification.
8. The Notice of Change must be signed by the owner, partner, corporate officer, or designated employee. Enter your title and date you sign it. Return the completed notice to:

**Liability Determinations
Kansas Department of Labor
401 SW Topeka Boulevard
Topeka, KS 66603-3182**

For help in completing this notice, you may call your local unemployment tax office.
A list of offices is on the Internet at www.dol.ks.gov/ui/html/ensec14.html

Assistance is also available from our administrative office in Topeka
Telephone - 785-296-5027 E-mail - uitax@dol.ks.gov Fax - 785-291-3425

Frequently used reports are available from the Internet at www.dol.ks.gov/ui/html/ensec13.html